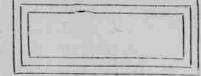


# Arizona Republican's Editorial Page



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THURSDAY MORNING, FEBRUARY 11, 1915.

#### The Bacon-Graham Bill

The Republican has no pet scheme for the taxation of the mines or any other class of property. It shares the unconcern of the average citizen in any special method of making assessments, but it shares the concern of all good citizens in resultsthe arrival at valuations of all classes of property

The assessment of mines is one of the most difficult, if not the most difficult, of all the problems of taxation for several reasons. In the first place, there is the admitted impossibility of ascermining the extent and value of the contents of a mine. The life of a mine can only be guessed at. We only know that it is limited. We also know it was the year before, and that next year it will be worth still less. Students of taxation, therefore, have generally agreed that mines can be fairly taxed only upon their production, their income,

But, here, another problem presents itself. Should the tax upon the income of a mine be equal to that upon the income from other classes of property? The mines of Arizona, even during the last two years, have paid a smaller percentage of taxes on their incomes than other classes of property have paid, say, about \$700,000 on \$19,000,000. But the mines point out that the property yielding this great income is constantly decreasing in value, steadily approaching the vanishing point where there will be no income at all, while the values of railroads, lands and most other classes of property are steadily growing in value. Against this argument of the mine owners is the undisputed statement that no other great industry yields so great profit on the

We mention these various views only to illustrate the complexity of the mine tax question which was given a temporary solution in this state two years ago. Under a law providing for taxing the mines on their production, they paid more than onethird of the taxes of the state; that is, they paid a little more than 36 per cent, of all the taxes. The mine owners said that that was not too much, and they were satisfied and, we believe, owners of other classes of property were generally satisfied.

The Republican, therefore, favors the continued been taxed for the last two years. That principle is contained in the Bacon-Graham bill, though as the bill has been drawn, we are not sure, and we do not think that anybody is quite sure yet that it will distribute the burden of taxation in the same proportions it has been distributed during the last two years. The same factors are proposed, 121/2 per rent, of the gross production and four times the net. But we know that the gross production will not be as large as it has been either of the last two years, and the net will be still further reduced by a new and, we believe, a correct way of arriving at it.

It is, therefore, our opinion that there should te a change in the factor for finding the multiple of the net; that it should be not less than 415, or whatever factor may be necessary to give the miner a taxable valuation that will place upon them at least as heavy share of the burden as they bore in

According to Mr. Dowell, the statistician of the Copper Queen Consolidated Mining company, whose statement was recently printed in The Republican. the tax from the mines produced by this bill, (adding to the assessment the valuation of improvements within the last year), would not fall far below the tax of the last two years. Mr. Dowell estimates a reduced valuation of all other classes of property except livestock, of 10 per cent, so that, according to his figures and estimate, the mines' share of the taxes under the bill would be 38 per cent, of all the state taxes. We do not think that this percentage is too large.

This bill is designed to become a permanent law for the taxation of the mines, and to that end the price for computing the value of the product is the ten-year average instead of the price for the previous year, under the temporary bill. This seems an eminently just and fair arrangement, better for both the state and the mines, as it avoids fluctuations in the volume of the taxes consequent open annual fluctuations in prices,

We believe that such legislation will meet the approval of the great majority of the people of the state who are not interested in fads and politics, who bear no senseless animosity against the large mining companies and who recognize that on the prosperity of the mines depends in a very large measure the prosperity of agriculture and every other Arizona industry.

#### A Real Highway Commission

The good roads movement is gaining force year by year. People vote money for good reads as ungrudgingly as they do for schools, but they are becoming more insistent that the money shall be properly spent; they are coming to demand a dollar's worth of good roads for every dollar of the road fund. One reason why the late \$5,000,000 road bond bill was defeated was because it lacked pro-

posed. Many, of course, voted against the bill because of a chronic objection to bond issues of any but most voters are aware that money properly spent on good roads is a most profitable investment. But voters of this class were dissatisfied with the bill because it did not guarantee the proper expenditure of the funds. They did not, generally, openly oppose the bill, but, rather, let it go by de-

The bill proposed to leave the disposition of the funds to the board of control, under the direction fidence in the integrity and ability of the engineer's office as it is now constituted, but there could be stituted long before the money would be expended. In matters of this kind people will not place their trust solely in the human element. They want more

It is true that the bill provided for a highway commission, but only an advisory commission, without any actual power. We believe that if it had contained a provision for an effective commission, the people would have ratified it.

A highway commission, such as has performed such valuable service in Massachusetts and other states foremost in the good roads movement, is not to be confounded with various highly-paid commissions concerning whose utility there is always a greater or less difference of opinion. The work of the real highway commission is a willing public service. It is a non-partisan body, composed of men of the highest type, of good judgment and with a knowledge of the work for which they are chosen. They give freely of the time to the work, receiving nothing more than a nominal per diem and their expenses. Probably, in most cases, the per diem may be dispensed with. We have seen how, for several years, many such men in this state have devoted their time and money to the good roads tances at their own expense to attend the meetings of the association and kindred bodies interested in good roads movements

The Non-Partisan Highway Commission should represent every part of the state and should be given absolute control and direction of road buildtuting the network of good roads. The disposition of the funds should be solely in the hands of the commission, that the people might know that not n penny would be wasted on politics, favoritism and incompetence.

Until such assurance can be given, we do not believe that any considerable appropriation for good roads construction will ever be voted or ratified by the people of this state. So long as there may be a danger that the good roads fund may be used, even in small part, for political purposes, citizens of all parties who are not intensely interested in party politics will withhold their support of road bond bills. They have seen too much money frittered away in the past.

#### The National Guard and the Poll Tax

This is the season of the year when employers of labor are putting poll tax receipts in the pay envelopes in the place of real money. Among those National Guard. Their employers, when remonstrated with, have said that they were acting under general instructions from the assessor and had no authority to make distinction between those who were members of the National Guard and those who

While the law does not specifically provide for the notification of employers of their employes' membership of the National Guard, Section 1925, exempts the latter, as follows:

"All active members of the National Guard of Arizona are hereby declared exempt from all military, poll or road tax, service on posse comitatus and jury duty, so long as they continue to be members of the military organization of the state."

#### THE CHILDREN'S BUREAU IN EVOLUTION What is the children's bureau in the department

of labor, and what does it do? When the bureau was created, no one knew what it was going to do. Miss Julia Lathrop, its head, had nothing to guide her, and her little staff save the few vague lines of the statute, which charged the bureau with the work of "investigating and reporting upon all matters pertaining to the welfare of children and child life." It was necessary to experiment, to strike out and blaze trails, to

Miss Lathrop's second annual report is out, and it shows that the bureau has found itself. Even congress recognizes this, and is willing to give the bureau a reasonable appropriation. The women's clubs and other organizations of the country have recognized the fact and extended meral support to the bureau. Every page in the very modest report indicates efficiency, strength, and purpose. There is no trace of politics or spoils. The staff, one feels, is a body of workers and thinkers, and the politiclans who are fighting Miss Lathrop or betraying jealousy of her position-and we hear there are

such-will have a hard time obtaining ammunition. Infant mortality was the first subject chosen by the bureau, and Johnstown, Pa., was the first community selected for study. Various publications grouped themselves around this subject. Work has been started on child labor, child efficiency, child labor legislation, and administration. One thing has led to another, and the bureau sees the need of inquiries into mothers' persion laws, feeblemindedness, juvenile court systems, child recreation.

The bureau needs a good library and information service and is working to establish these. It is assisting in preparing child welfare exhibits and intends to employ an exhibit expert. It is enlisting the aid of volunteers in every part of the country and issuing not only technical but popular literature for the benefit of plain laymen and women. operation with other departments and bureaus has been sought and welcomed, some inquiries being im possible without such joint action in a spirit of

reciprocity and devotion to a common car Miss Lathrop's report is a study in the evolution, under singularly capable and high-minded direction, of a valuable public service. If we were not afraid of stimulating jealousy, we should say that the bureau might be studied as a model by not a few older and more expensive establishments in the capital and elsewhere.-Chicago Tribune.

## FRUIT MEN GATHERING

Phoenix Will Have Two Representatives at San Diego and San Francisco Conventions

he Pacific coast this year is that of the Western Fruit Jobbers' Associaion, whose meeting is to be unique many ways. From all points of the west and middle west and the north central states are coming train-loads of members and their families. This morning thousands of delegates will arrive in Redlands, interest in Newcomers' day is told the city and vicinity, terminating at California, for the first day of the in the following statement by Mrs. the capitol, where a cordial public convention which is to be held in E. N. Phillips, general secretary of welcome will be extended by the Golden State that it was impossible to "keep them all happy" without Manday celebration: scattering the Jobbers' convention Phoenix, Ariz round over the whole state. An into Fresno, where the various inter- primarily giving the newcomer the the outlined plans for the entertain esting features of the raisin industry genuine same faction of knowing that ment of the newcomers, will be studied. San Francisco will be is a welcome factor in his new Cordially, in the interest of the meeting of the convention will be mercially and from the standpoint of MRS. E. N. PHILLIPS. held there, so the Frisco fair could publicity to the valley cannot be Member of "Newtomers" Day" Con also claim the fruit jobbers' conven- computed. tion as their own as well as San

their main offices in this city. They Steel, some automobile shares ascener will probably remain with the con-dividend to its full rate, and add has been visited. On account of the dividend, importance of the fruit industry in | The foreign exchange fell to yeste made for its entertainment.

## KENTUCKIANS SHOW

Last week the Kentucky Society of Richardson of Tucson, and Messrs Claypool and Baker of Gila county Beside the guests of honor, over sixty cornerackers, members of the so iety, were present

There never was a real Kentuckian who would turn down a chance to make a speech if it half-way presented itself. Rev. Seaborn Cruitchfield delivered the invocation, Vernou L. Clarke made the welcoming address, Mr. Richardson spoke on behalf of the Tueson Kentucky society, and Mr. Claypool for the legislature and Gila county

A highly enjoyable program which macked strongly of the south side of the Mason and Dixon line was Leda Reuben and June McGill, two very small members of the society. selected southern melodies; Messrs Gleason, Johnson and Galpin, and readings by Miss Bernice Warren Egelston, Johnson and Galpin were borrowed from the High School Glee club for the occasion, and their music was more than delightful to those Mr. J. E. Riggins read at original poem indited especially for the occasion and "My Old Kentucky Home" was sung by the entire ciety. The ladies served an old-tashioned Kentucky collation.

holds a similar meeting on the first Tuesday of each month, and invite all Kentuckians to be present. register has been placed in the Val-ley Clothing Store, 37 West Washington street, and all who register will receive formal notices of the monthly meetings. The society has plans afoot to establish a genuine log "Old Kentucky Home" club house, and wish the good will and co-operation of every Kentuckian in the valley

HA! HA! HA!

#### FINANCES AND MARKETS

[ASSOCIATED PRESS DISPATCH] NEW YORK, Feb. 10.-The stock market was strong except for constant pressures on coal shares which at one ime showed substantial losses on ru mors of an impending decision by the Interstate Commerce Commission

The principal development was the reimportation of two and a half million n gold from Ottawa where it was deposited by American bankers in the early weeks of the European war. Importance is attributed to this by financial interests because it is the first indication of a return of gold to this center since the foreign crisis Other encouraging factors were

# AT THE EXPOSITIONS NEWCOMERS' DAY WILL BE

Accrue from It

five different cities, for so great and the Y. W. C. A. and a member of governor and his staff and varied are the fruit interests of the the chamber of commerce general of well known citizens representing committee which is arranging the various departments and organiza-

To the Citizens of Phoenix:

spection of orange groves and packing houses is on today's schedule, ing with the chamber of commerce citizens of Phoenix have been which includes a ride up Mt. Rubi- has been maturing plans for "New- pealed to again and again for th loux and winds up with a banquet cemers Day" to be celebrated on support of public measures, and at the Glenwood Mission Inn. Then the delegates go to San Diego, where two days will be spent at the exposition, then on the fourteenth to Los serve as a self constituted host on on it, and make one more appeal that day to welcome newcomers to owners of automobiles to report wi away convention business will take Phoenix and the Salt River vailey. their cars at the chamber of about four days time, when the The benefits to accrue from such a merce Monday afternoon, Feb. 15, seene will shift to Porterville, then public demonstration are obvious, one o'clock, to assist in carrying or

be the final stop, and an adjourned environment, but the benefits com-

Arizona can boast only two mem- nage steer corporation, advances in bers of this important association, mashed ster, and they are both delegates to the way financing equipment purchases. Santa Fe 94c: St. Paul 564g. pers of this important association, rinished steel, and iron, and new railand they are both delegated was installed wa tively of the well-known fruit and York Central on better terms than Union Pacific 119%; Steel 42; Prefer produce firms known as the John F. were originally expected caused a par- red 193%.

BOSTON COPPER MARKET Barker Produce Co., and the Walter tial recovery in that stock. The most both of which maintain gains are in specialties, Bethleher left last evening for California ing to high records with continued de planning to meet their friends on the mand for American Smelting, Nationa big excursion trains on the main Lead and Pittsburg Coal, common, ar lines. Mr. Hill plans to return to preferred. The latter scored a mixi ions are completed, while Mr. Bark- that it had been decided to restore the vention until the San Francisco fair part of the accreed and accumulate

California, this association will re- day's low rate for London cables to unusually cordial welcome later recovered on the buying of bill and elaborate preparations have been London's markets were steady excefor the American division which wa weaker. The Imperial Bank of Ge many added almost eight million do tars to its gold holdings.

Bonds were lower with heavy de clines on low priced issues. Total sales, par value, \$1,660,000, Unite States registered two's advanced to

Mrs. E. N. Phillips of the The response to the invitation of Y. W. C. A. Tells Reasons newcomers has been generous, over for Celebration, and De- two hundred having signified their scribes Benefits That Will intention of being present on that day. The outlined plan of entertain-Why Phoenix should take a great various points of public interest in

Phoenix, Ariz., Feb. 9, 1915. A simple mathematical calculation demonstrates that a large number of

City and Valley, MRS. E. N. PHILLIPS.

Metals Copper stall. Silver (8%, Electroly Anadgamated 541; Smelting 645

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d	Ray Consolidated	17
	Giroux	35
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ŧ.	Hancock	
8	Isle Hoyale	31
12	Lake Copper	634
8	Miami	1858
	Mohawk	57%
	Mass Copper	
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ď	Quincy	5614
n	Shannon	5%
	Superior Copper	27%
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	Utab Cons 10%	19%
•	Victoria 1%	139
	Winona 1%	2
	Wolverine	18
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100	I unasse Several Light Control of the control of th	AT WHITE CASE

14t- forth to be the watchword at Wash-

# ington. One gets rather fond of these 5% dignified old declarations.—From the

Is the Best Time to

plant while the ground is dormant; do not wait until the leaves come out. You will be so much more sure of the plant living if you do it now. "Right now" is the safest and surest plan-go by the nurseries or seed houses today. Plant now.

SEE

The Advertisements in The Repulican from Day to Day, to Get the Trees, Shrubs, Seeds or Plants You Want